WHAT IS CLAIMED IS:

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1. A semiconductor device including:

a semiconductor substrate having a main surface;

a semiconductor layer of a first conductive type which is formed on the main surface of said semiconductor substrate;

a first buried impurity region of the first conductive type formed between said semiconductor layer and said semiconductor substrate;

a second buried impurity region of a second conductive type formed between said first buried impurity region and said semiconductor layer;

a first impurity region of the second conductive type which is formed in the surface of said semiconductor layer and which is electrically connected to said second buried impurity region;

a second impurity region of the first conductive type which is formed in the surface or inside of said semiconductor layer located in a region above said second buried impurity region; and

a semiconductor element which includes said first impurity region and said second impurity region and which has a switching function formed on the surface of said semiconductor layer,

wherein the withstanding voltage is secured by a depletion layer extending from an interface between said second buried impurity region and said semiconductor layer under the condition where said semiconductor element is turned OFF; and

said second buried impurity region includes a first recessed part wherein a surface of said second buried impurity region is recessed in the direction away from said second impurity region in a part located, approximately, directly beneath said second impurity region or a first gap part wherein said second buried impurity region is disconnected.

2. The semiconductor device according to claim 1, wherein said semiconductor element includes:

a third impurity region of the first conductive type formed on the surface of said first impurity region so as to be surrounded by said first

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impurity region; and

an electrode part formed on the surface of said first impurity region sandwiched between said third impurity region and said semiconductor layer with an insulating film interpolated in between.

- The semiconductor device according to claim 2, wherein said semiconductor element further includes a fourth impurity region of the second conductive type which is formed so as to contact with said second impurity region.
- The semiconductor device according to claim 1, wherein said semiconductor element includes a fifth impurity region of the second conductive type which is formed on a surface of said semiconductor layer.
- The servicenductor device according to claim 1, wherein said second buried impurity region includes a plurality of said first recessed parts.
- The semiconductor device according to claim 1, wherein said second buried impurity region includes a plurality of said first gap parts.
- The semiconductor device according to claim 6, wherein said second buried impurity region includes a plurality of regions which are, respectively, made to be in an electrically floating condition by a plurality of said first gap parts.
- The semiconductor device according to claim 1, wherein said first buried impurity region includes a second recessed part wherein a surface of said first buried impurity region is recessed in the direction away from said second impurity region in a part located, approximately, directly beneath said first gap part or a second gap part wherein said first buried region is disconnected.

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The semiconductor device according to claim 4, wherein a junction interface between said first buried impurity region and said second buried impurity region is uneven.

10. A semiconductor device including:

a semiconductor substrate having a main surface;

a semiconductor layer of a first conductive type formed on the main surface of said semiconductor substrate;

a buried impurity region of the first conductive type formed between said semiconductor substrate and said semiconductor layer;

a first impurity region of the first conductive type which is formed on the surface of said semiconductor layer and which is electrically connected to said buried impurity region;

a second impurity region of a second conductive type formed on a surface of said semiconductor layer located in a region above said buried impurity region; and

a semiconductor element which includes said first impurity region and said second impurity region and which has a switching function formed on the surface of said semiconductor layer,

wherein a withstanding voltage is secured by a depletion layer extending from an interface between said second impurity region and said semiconductor layer under the condition where said semiconductor element is turned off; and

said buried impurity region includes a recessed part wherein a surface of said buried impurity region is recessed in the direction away from said second impurity region in a part located, approximately, directly beneath said second impurity region or a gap part wherein said buried region is disconnected.

The semiconductor device according to claim 10, wherein said semiconductor element includes:

a third impurity region of the first conductive type formed on a surface of said second impurity region\so as to be surrounded by said

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second impurity region; and

an electrode part formed on a surface of said second impurity region sandwiched by said third impurity region and said semiconductor layer with an insulating film interpolated in between.

- 12. The semiconductor device according to claim 10, wherein said semiconductor element includes a fourth impurity region of the second conductive type formed on a surface of said semiconductor layer.
- 13. The semiconductor device according to claim 10, wherein said recessed part or gap part is formed in a part that is in the direction to which said depletion layer extends.